
APPENDIX I: Statistical Information Required by the Inspector General Act of 1978, As Amended

**TABLE I.1: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS ON WHICH
CORRECTIVE ACTIONS HAVE NOT BEEN COMPLETED**

This table shows the corrective actions management has agreed to implement but has not completed, along with associated monetary amounts. In some cases, these corrective actions are different from the initial recommendations made in the audit reports. However, the OIG has agreed that the planned actions meet the intent of the initial recommendations. The information in this table is based on information supplied by FDIC's Office of Internal Control Management (OICM). These 110 recommendations involve monetary amounts of over \$50.3 million. OICM has categorized the status of these recommendations as follows:

Management Action in Process: (66 recommendations)

Management is in the process of implementing the corrective action plan, which may include modifications to policies, procedures, systems, or controls; issues involving monetary collection; and settlement negotiations in process.

Legal Analyses: (4 recommendations)

The Legal Division has been provided all necessary documentation to perform a detailed review for legal purposes. The Legal Division will be the final determinant for items so categorized.

Litigation: (40 recommendations)

Each case has been filed and is considered "in litigation." The Legal Division will be the final determinant for all items so categorized.

| REPORT NUMBER, TITLE & DATE | SIGNIFICANT RECOMMENDATION NUMBER | BRIEF SUMMARY OF PLANNED CORRECTIVE ACTIONS AND ASSOCIATED MONETARY AMOUNTS |
|---|---|--|
| MANAGEMENT ACTION IN PROCESS | | |
| 95-094 Audit of the Legal Fees Paid to the Law Firm of Petit & Martin September 25, 1995 | 2 | Obtain a refund from the law firm of \$18,442 for facsimile charges billed in excess of actual costs. |
| | 3 | Obtain a refund from the law firm of \$18,218 for hourly rates billed in excess of contract rates. |
| 95-110 FDIC's Affordable Housing Program October 7, 1995 | 2 | Assess the feasibility of performing a review of the sites where the AHP operates to determine correct charges, and determine whether the adjusted AHP costs exceed the amount appropriated during a particular fiscal year. |
| | 7 | Assess and adjust staff levels to ensure that the enforcement of the occupancy requirement is performed as required, and consider contracting the function as needed to perform the initial and subsequent verification of occupancy requirements. |
| 96-044 Audit of the FDIC Assessment Process Within the DOF May 20, 1996 | 4 | Limit access to the users needed to create and edit the Assessment Information Management System data. |
| 96-068 Income, Expenses, and Distributions of MIF Realty L.P. July 17, 1996 | 1 | Disallow \$361,506 (RTC's portion) in loan servicing fees. |
| 96-072 Niagara Portfolio Management Corp. Asset Pool August 8, 1996 | 4-6 | Disallow or obtain supporting documentation for \$1,358,242 in payroll and bonus expenses. |
| 96-073 Niagara Asset Corporation Asset Pool August 8, 1996 | 1, 5, 7 | Disallow \$137,975 in inappropriate disbursements and unsupported documentation. |
| 96-083 Audit of the Effectiveness of Deposit Restrictions on Institutions That Are Not Well Capitalized August 6, 1996 | 1 | Develop policies and procedures addressing the use of available corrective actions to control funds management by weak institutions when warranted. |
| | 2 | Initiate steps to expedite the process of issuing Prompt Corrective Action directives to address funds management concerns. |

| REPORT NUMBER, TITLE & DATE | SIGNIFICANT RECOMMENDATION NUMBER | BRIEF SUMMARY OF PLANNED CORRECTIVE ACTIONS AND ASSOCIATED MONETARY AMOUNTS |
|--|---|--|
| 96-103 Follow-up Audit: Cost Estimate Process for Bank Resolutions September 13, 1996 | 3 | Study the issues relating to volatile deposit restrictions, with the objective of developing and evaluating alternative approaches for the Corporation to effectively supervise the acquisition and use of volatile short-term funds in troubled institutions. Possible courses of action might include initiating steps to seek revisions to Section 29 that would offer the banking industry a degree of regulatory relief and the FDIC a more consistent approach for dealing with volatile deposit issues. |
| | 4 | Work to eliminate the complexities and contradictions of Section 29 consistent with actions initiated as a result of the DOS-Legal Division study of volatile deposit restrictions. |
| | 6 | Work to amend Section 11(a)(1)(D)(ii) of the FDI Act consistent with actions initiated resulting from the DOS-Legal Division study of volatile deposit restrictions. |
| | 1 | Periodically compare initial Division of Resolutions least cost estimates with current Division of Finance records of actual liquidation activity and evaluate instances where wide variances exist, for the purpose of identifying recurring causes of the variances that should be considered in future least cost determinations. |
| | 2 | Establish a systematic method for developing current and valid economic assumptions to use during the asset valuation review process, including: (1) input from all FDIC divisions involved in the resolution and liquidation process; and (2) assumptions that relate to the areas in |
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| REPORT NUMBER, TITLE & DATE | SIGNIFICANT RECOMMENDATION NUMBER | BRIEF SUMMARY OF PLANNED CORRECTIVE ACTIONS AND ASSOCIATED MONETARY AMOUNTS |
|--|---|--|
| A94-KC-002 Loan Servicing Activities at Midland Loan Services, L.P. December 16, 1993 | 18 | Remit to RTC \$2,301,341 of the portion of payments received from borrowers. |
| | 19 | Reconcile and track funds from securitization servicers. |
| A95-DE-007 Distributions, Income, and Disbursements from the Mayer Beverly Park Limited Partnership (Broadcast Apartments) March 28, 1995 | 3 | Collect \$2,534 in underpaid construction monitoring fees. |
| | 4 | Reimburse \$88,057 to the partnership for unallowable costs incurred before partnership formation. |
| | 5 | Reimburse \$31,584 to the partnership for unallowable in-house architectural design fees. |
| | 6 | Reimburse \$29,786 to the partnership for improper and unsupported labor costs. |
| | 7 | Reimburse \$20,596 to the partnership for unaccounted furniture and fixtures. |
| | 8 | Reimburse \$15,640 to the partnership for overpaid developer's fees. |
| A95-DE-013 Distributions, Disbursements, and Income from the C.C. Palm- Oakhurst Partnership September 11, 1995 | 11 | Ensure the Casden partner does not pay avoidable penalties of \$52,142 from partnership funds. |
| | 1 | Seek distribution of \$398,848 in remaining assets (RTC's 50 percent share) from the Casden partner. |
| | 3 | Casden partner reimburse or show adequate support for \$322,526 to the partnership account for unsupported expenses. |
| A95-HQ-011 RTC's Use of Kidder, Peabody & Co. For Oak Tree Federal Savings Bank May 23, 1995 | 4 | Casden partner reimburse or show required approvals for \$151,843 to the partnership for unapproved expenses. |
| | 1 | Disallow fees of \$155,000 billed outside the contract effective period and determine the disallowed fees to be ratified. |
| | 2 | Disallow \$50,000 for fees billed for non-executive level employees, National Sales Center task order-related tasks, unsupported tasks, and inappropriate tasks. |
| | 3 | Disallow expenses of \$9,013 billed outside the contract effective period. |

| REPORT NUMBER, TITLE & DATE | SIGNIFICANT RECOMMENDATION NUMBER | BRIEF SUMMARY OF PLANNED CORRECTIVE ACTIONS AND ASSOCIATED MONETARY AMOUNTS |
|--|---|---|
| | 4 | Disallow \$8,214 for unreasonable, unauthorized, and unsupported expenses. |
| A95-HQ-012 Settlement Workout Team Basic Ordering Agreements June 12, 1995 | 5 | Disallow \$39,287 Stonehenge billed RTC for travel hours of its employees. |
| | 6 | Disallow \$11,523 in other questionable cost paid to Stonehenge. |
| A95-PA-009 Legal Services Provided to RTC by Rivkin, Radler January 19, 1995 | 3 | Disallow \$111,030 in questioned costs billed by the firm. |
| | 5 | Refund \$18,949 to RTC. |
| | 7 | Disallow document reproduction costs that exceeded actual costs billed by the firm. |
| | 8 | Disallow \$22,556 in unsubstantiated expenses billed by the firm. |
| | 9 | Disallow unallowable expenses billed by the firm. |
| | 10 | Disallow \$2,064 in facsimile charges in excess of actual costs billed by the firm. |
| A95-PA-017 Due Diligence Services Provided to the Resolution Trust Corporation by Kenneth Leventhal and Company June 14, 1995 | 2 | Ratify \$1,798,887 in costs determined to be excessive. |
| | 7, 10, 13 | Disallow \$871,622 in unsupported or unallowed costs. |
| | 14 & 15 | Disallow \$1,395,856 in costs not billed according to contract terms. |
| | 20 | Disallow \$594,601 in unallowable subcontractor costs. |
| | 23 & 24 | Disallow \$268,576 in subcontractor costs billed at higher than actual cost. |
| A95-PA-023 Legal Services Provided to RTC by Elkins & Yount September 7, 1995 | 1 | Disallow all unsupported and inaccurate time charges in the amount of \$23,706. |
| | 2 | Disallow \$1,700 for excessive attorney time. |
| | 3 | Disallow \$92 for services billed which were not adequately detailed. |
| | 4 | Disallow all unallowable professional fees in the amount of \$971. |

| REPORT NUMBER, TITLE & DATE | SIGNIFICANT RECOMMENDATION NUMBER | BRIEF SUMMARY OF PLANNED CORRECTIVE ACTIONS AND ASSOCIATED MONETARY AMOUNTS |
|--------------------------------|---|---|
| | 6 | Determine why the conflict of interest was not presented to the Outside Counsel's Conflicts Committee; and if necessary, take the appropriate personnel actions to ensure that the action does not occur in the future. |
| | 8 | Disallow \$250 in unallowable expenses charged to RTC. |
| | 9 | Disallow all unsupported reimbursable expenses billed to RTC, in the amount of \$486. |
| | 10 | Assess the appropriateness of the remainder of unaudited billings. |

LEGAL ANALYSIS

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| 94-151 First Cook Community Bank, FSB, Assistance Agreement November 30, 1994 | 8 | Reimburse the FDIC \$313,506 for amounts recovered from payments to the Federal Savings and Loan Insurance Corporation Secondary Reserve. |
| | 9(a) | Reimburse the FDIC for miscellaneous income totaling \$17,781. |
| | 9(b) | Provide adequate documentation to support claims reimbursed by the FDIC. Of the original \$77,979 of unsupported costs, \$23,911 remains to be resolved. |
| | 10 | Reimburse the FDIC \$106,568 for rental income on certain covered assets. |

LITIGATION

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|--|------|---|
| 95-032 Local America Bank, F.S.B., Assistance Agreement March 24, 1995 | 5 | Recover \$5,259,285 from the association for noncompliance with the tax benefits provisions of the assistance agreement. |
| 96-014 Superior Bank, F.S.B. Assistance Agreement, Case Number C-389c February 16, 1996 | 1-16 | Recover \$5,300,321 of assistance paid to Superior Bank. |
| 96-045 Receivership Activities at The Pointe Fort Lauderdale May 28, 1996 | 1-12 | Disallow \$281,469 in funds used by the receiver to temporarily fund his personal activities that were not returned to the receivership; and for unauthorized, unnecessary, and unsupported costs that the receiver incurred in operating the Pointe. |

| REPORT NUMBER, TITLE & DATE | SIGNIFICANT RECOMMENDATION NUMBER | BRIEF SUMMARY OF PLANNED CORRECTIVE ACTIONS AND ASSOCIATED MONETARY AMOUNTS |
|--|---|--|
| A94-DE-016 Sale of WESAV Mortgage Corporation September 15, 1994 | 1 | Recover \$14.2 million from Rauscher and Smith Barney for RTC's losses resulting from Rauscher's and Smith Barney's negligence in the sale of WESAV. |
| | 3 | Recover \$74,650 in fees RTC paid Smith Barney. |
| | 4-5 | Recover \$3,524,390 from First Western for losses sustained by RTC, and for which First Western was unjustly enriched. |
| | 6 | Recover \$456,745 in brokerage fees RTC paid Rauscher for the sale of WESAV because of Rauscher's inadequate performance. |
| A95-DA-001 TDC Billings Under Amendments 5 and 7 of the Long Term Data Processing Agreement October 18, 1994 | 1 | Disallow \$533,000, the amount billed under amendments 5 & 7, for reconciling cash and non-cash transactions. |
| | 2 | Disallow or obtain support for \$2.2 million billed contrary to amendment 5. |
| A95-DA-003 TDC Billings for Deconversions Under the Long Term Data Processing Agreement December 29, 1994 | 1 | Disallow or obtain supporting documentation for \$1,079,268 billed for deconversions. |
| A95-DA-006 TDC Billings for CPU Time and Transactions Under the Long Term Data Processing Agreement June 22, 1995 | 1 | Disallow \$248,759 in CPU time that was double-billed. |
| A95-KC-006 Midland Data Systems' Billings for Selected Subcontractor Costs March 15, 1995 | 1 | Disallow \$3,076,422 in improperly approved subcontractor expenses and determine if the subcontractors met RTC requirements. |
| | 2 | Disallow \$1,663,371 of Midland's billings that are in excess of the amount Midland paid its subcontractors. |

TABLE I.2: AUDIT REPORTS ISSUED BY SUBJECT AREA

| AUDIT REPORT | | QUESTIONED COSTS | | FUNDS PUT TO BETTER USE |
|---|--|------------------|-------------|-------------------------|
| NUMBER & DATE | TITLE | TOTAL | UNSUPPORTED | |
| SUPERVISION AND CONSUMER AFFAIRS | | | | |
| 96-118 10-8-96 | Material Loss Review - The Failure of The Bank of Newport, Newport Beach, California | | | |
| DEPOSIT INSURANCE | | | | |
| 96-141 12-9-96 | 1995 Failed Banks Trend Analysis | | | |
| AWARD, ADMINISTRATION, AND OVERSIGHT OF CONTRACTS AND AGREEMENTS | | | | |
| 96-117 10-10-96 | Audit of the Schedules of Financial Activity in the Operating, Investment, Retention, and Other Accounts of Brazos Partners, A Limited Partnership | \$1,018 | | |
| 96-121 10-3-96 | Performance Audit of Greenthal/Harlan Realty Services Company | \$394,307 | | |
| 96-122 10-10-96 | Audit of Legal Fees Paid to the Law Firm of Andrews & Kurth | \$133,310 | \$53,336 | |
| 96-124 10-24-96 | Audit of Legal Fees Paid to the Law Firm of Haley, Sinagra, & Perez, P.A. | \$127,821 | \$121,422 | |
| 96-126 12-31-96 | Audit of Legal Fees Paid to the Law Firm of Jeffer, Mangels, Butler & Marmaro | \$46,147 | \$18,943 | |
| 96-128 10-30-96 | Audit of Legal Fees Paid to the Law Firm of Conant, Whittenburg, Whittenburg & Schachter | \$8,925 | \$2,007 | |
| 96-129 11-4-96 | Legal Fees Paid to the Law Firm of Long, Aldridge & Norman | \$14,385 | \$10,195 | |
| 96-130 11-21-96 | Audit of the Legal Fees Paid to Eichenbaum, Scott, Miller, Liles & Heister | \$32,756 | \$1,265 | |

| AUDIT REPORT | | QUESTIONED COSTS | | FUNDS PUT TO BETTER USE |
|--------------------|--|------------------|-------------|----------------------------|
| NUMBER & DATE | TITLE | TOTAL | UNSUPPORTED | |
| 96-131 11-18-96 | Audit of the Net Operating Loss Tax Benefits, First Nationwide Bank, Case No. SW-021c | | | |
| 96-133 11-13-96 | Audit of the Schedule of Post Closing Expenses and Receipts, American Federal Bank, FSB, Case No. SW-004c | | | |
| 96-134 11-13-96 | Audit of the Schedule of Post Closing Expenses and Receipts, Guaranty Federal Bank, FSB, Case No. SW-015c | | | |
| 96-135 11-13-96 | Audit of the Schedule of Book Values of Transferred Assets, American Federal Bank, FSB, Case No. SW-004c | | | |
| 96-136 11-13-96 | Audit of the Schedule of Book Values of Transferred and Retained Assets, Guaranty Federal Bank, FSB, Case No. SW-015c | | | |
| 96-137 11-25-96 | Audit of Legal Fees Paid to the Law Firm of Kemp, Smith, Ducan & Hammond P.C. | \$6,580 | \$1,717 | |
| 96-140 11-27-96 | Audit of the Schedule of Debits and Credits to the Special Reserve Account, California Federal Bank, F.S.B., Case No. C-392c | | | |
| 96-145 12-6-96 | Audit of the Book Values of Assets Purchased, Bluebonnet Savings Bank, FSB, Case No. SW-020c | | | |
| 96-146 12-6-96 | Financial and Compliance Audit Report Related to Actual Yield and Actual Loss, for the period October 14, 1988 through October 31, 1994, AmWest Savings Association, Case Number SW-017c | \$43,897 | \$43,897 | |
| 96-147 12-6-96 | Audit of Legal Fees Paid to the Burgess Law Firm | \$9,453 | \$9,453 | |
| 96-149 12-9-96 | Expiration Audit of Telacu/Carpenter/RealEcon Joint Venture, RTC Contract No. 782-90-0035 | \$79,290 | | |

| AUDIT REPORT | | QUESTIONED COSTS | | FUNDS PUT TO BETTER USE |
|--------------------|--|------------------|-------------|-------------------------|
| NUMBER & DATE | TITLE | TOTAL | UNSUPPORTED | |
| 96-150 12-10-96 | Performance Audit of Hotel Asset Management and Disposition Associates | \$4,387 | | |
| 96-151 12-10-96 | Financial and Performance Audit of Texas Data Control, Joint Venture, Servicing Loans for RTC | \$1,294,900 | | |
| 96-152 12-11-96 | Audit of Legal Fees Paid to the Law Firm of Sandra Kraege Higby | \$6,046 | \$600 | |
| 96-153 12-13-96 | Audit of the Legal Fees Paid to the Law Firm of Storch & Brenner | \$842 | | |
| 96-155 12-13-96 | Audit of Legal Fees Paid to the Law Firm of Watkins & Eager | \$2,990 | \$2,291 | |
| 96-156 12-20-96 | Audit of the Legal Fees Paid to Gorsuch Kirgis, L.L.C. | \$23,807 | | |
| 96-158 12-16-96 | Peterson Consulting Limited Partnership's Billings Under Asset Operations Agreements 0780-91-0007-001 and 0781-92-0062 | \$198,306 | \$2,871 | |
| 96-160 12-20-96 | Audit of Legal Fees Paid to the Law Firm of Locke, Purnell, Rain & Harrell | \$923 | | |
| 96-161 12-19-96 | Audit of Legal Fees Paid to the Law Firm of Brown McCarroll & Oaks Hartline | \$5,890 | | |
| 96-163 12-18-96 | Legal Fees Paid to the Law Firm of Stark & Stark | \$2,491 | | |
| 96-164 12-20-96 | Peterson Consulting Limited Partnership Professional Fee Billings Under Contract 780-91-0010-003, Task Order 782-002 | \$338,532 | | |
| 97-002 1-13-97 | Audit of the Schedule of Debits and Credits to the Special Reserve Account, Federal Savings Bank of Rogers, Arkansas, Case Number C-347c | \$67,102 | \$4,109 | |



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| AUDIT REPORT | | QUESTIONED COSTS | | FUNDS PUT TO BETTER USE |
|-------------------|---|------------------|-------------|----------------------------|
| NUMBER & DATE | TITLE | TOTAL | UNSUPPORTED | |
| 97-022 2-26-97 | Legal Fees Paid to the Law Firm of Fowler, White, Burnett, Hurley, Banick & Strickroot, P.A. | \$76,389 | \$35,881 | |
| 97-023 2-7-97 | Audit of Legal Fees Paid to the Law Firm of Jackson, Tufts, Cole & Black | \$409,640 | \$117,257 | |
| 97-025 2-12-97 | Arthur Andersen & Co. Due Diligence Billings Under Contract No. 700-90- 0014 | \$2,077,324 | \$1,377,404 | |
| 97-026 2-13-97 | Audit of the Special Reserve Accounts, First Nationwide Bank (formerly First Madison Bank), Case No. SW-021c | \$826,291 | | |
| 97-028 3-18-97 | Audit of Legal Fees Paid to the Law Firm of Kantrow, Spaht, Weaver & Blitzer | \$5,816 | \$5,262 | |
| 97-031 2-24-97 | Legal Fees Paid to the Law Firm of Rudnick & Wolfe | \$6,850 | \$2,475 | |
| 97-032 2-24-97 | Legal Fees Paid to the Law Firm of Schall, Boudreau & Gore | \$1,755 | | |
| 97-036 3-11-97 | Legal Fees Paid to the Law Firm of Locke, Purnell, Rain & Harrell | \$19,902 | \$1,230 | |
| 97-037 3-14-97 | Audit of the Schedule of Debits and Credits to Special Reserve Account I, New West Federal Savings and Loan Association, Case No. C-378/379c | | | |
| 97-038 3-12-97 | Legal Fees Paid to the Law Firm of Novack & Macey | \$4,555 | \$461 | |
| 97-040 3-17-97 | Legal Fees Paid to the Law Firm of Colton & Boykin | \$26,825 | \$24,582 | |
| 97-042 3-21-97 | Legal Fees Paid to the Law Firm of Wagstaff, Alvis, Stubbeman, Seamster & Longacre | \$623 | \$325 | |

| AUDIT REPORT | | QUESTIONED COSTS | | FUNDS PUT TO BETTER USE |
|--|--|------------------|-------------|-------------------------|
| NUMBER & DATE | TITLE | TOTAL | UNSUPPORTED | |
| EVAL-97-004 ^a 3-28-97 | Federal Deposit Insurance Corporation's Contract with Shared Technologies Fairchild to Provide Telephone Service and Equipment to the Western Service Center | \$996,128 | | |
| ASSET SERVICING AND LIQUIDATION | | | | |
| 96-119 10-8-96 | Audit of the Northeast Service Center (NESC) Subsidiaries | | | |
| 96-120 11-29-96 | First New York Bank for Business Asset Pool Serviced by NorthCorp Realty Advisors, Inc. | \$3,764 | | \$11,000 |
| 96-123 10-25-96 | Income, Expenses, and Distributions of Colorado/New Mexico Land Investors, L.P. | \$2,470 | | |
| 96-125 10-28-96 | Income, Expenses, and Distributions of NLI/KF II, L.P. | \$3,149 | | |
| 96-127 10-29-96 | Income, Expenses, and Distributions of Overland National Land Fund, L.P. | \$25,715 | | |
| 96-138 11-20-96 | Inventory Closing Procedures | | | |
| 96-139 12-27-96 | Income, Expenses, and Distributions of the Land Fund II, L.P. | \$10,924 | | |
| 96-144 12-6-96 | EDS, META, WAC, JV Partnership Servicing Loans for RTC | \$25,400 | | |
| 96-154 12-13-96 | Income, Expenses, and Distributions of COMAC Land Fund, L.P. | \$31,020 | | |
| 96-165 12-20-96 | Income, Expenses, and Distributions of Tennessee Land Investors, Limited Partnership | | | |
| 96-167 12-31-96 | Income, Expenses, and Distributions of 1994 Land Fund II - Dallas 1, L.P. | \$5,578 | | |

^a This evaluation report is not an Office of Audits report; however it is included in this table because the questioned costs are also included in Table I.3.

[REDACTED]

| AUDIT REPORT | | QUESTIONED COSTS | | FUNDS PUT TO BETTER USE |
|-------------------|--|------------------|-------------|----------------------------|
| NUMBER & DATE | TITLE | TOTAL | UNSUPPORTED | |
| 97-001 1-7-97 | Audit of the Northeast Service Center (NESC) Subsidiaries - Second Report | | | |
| 97-004 1-17-97 | Termination Audit of the New Hampshire Plan Asset Pool (BONHAM) | | | |
| 97-005 2-14-97 | Income and Expenses of Crosthwaite Associates, L.P. | \$59,816 | \$14,248 | |
| 97-010 1-29-97 | Union Savings Bank Asset Pool Serviced by CSW Associates, Inc. | \$1,419 | | |
| 97-027 3-13-97 | Income, Expenses, and Distributions of Potomac MACO, Limited Partnership | \$110,000 | | |
| 97-029 3-10-97 | Audit of the Western Service Center Cost Center - 650 | \$8,477 | | \$6,027 |
| 97-039 3-28-97 | Quarterly Certificate Audit of Boatmen's First National Bank of Kansas City | | | |

AUDIT REPORT

QUESTIONED COSTS

FUNDS P BETTER USE

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| AUDIT REPORT | | QUESTIONED COSTS | | FUNDS PUT TO BETTER USE |
|------------------------------|---|---------------------|--------------------|----------------------------|
| NUMBER & DATE | TITLE | TOTAL | UNSUPPORTED | |
| 96-111 10-8-96 | FDIC Health Benefits Program and Flexible Spending Accounts Administered by Aetna Life Insurance Company | \$754,700 | \$145,794 | |
| 97-034 3-10-97 | Semiannual Report of FDIC Board Members' Travel Voucher Reviews - September 1996 to February 1997 | | | |
| TOTALS FOR THE PERIOD | | \$12,290,719 | \$5,578,961 | \$17,027 |

TABLE I.3: AUDIT REPORTS ISSUED WITH QUESTIONED COSTS

| | NUMBER | QUESTIONED COSTS | |
|--|-----------------|-------------------|------------------|
| | | TOTAL | UNSUPPORTED |
| A. For which no management decision has been made by the commencement of the reporting period. | 0 | 0 | 0 |
| B. Which were issued during the reporting period. | 61 ^a | 12,290,719 | 5,578,961 |
| Subtotals of A & B | 61 | 12,290,719 | 5,578,961 |
| C. For which a management decision was made during the reporting period. | 61 | 12,290,719 | 5,578,961 |
| (i) dollar value of disallowed costs. | 61 | 10,461,229 | 4,289,626 |
| (ii) dollar value of costs not disallowed. | 16 ^b | 1,829,490 | 1,289,335 |
| D. For which no management decision has been made by the end of the reporting period. | 0 | 0 | 0 |
| Reports for which no management decision was made within 6 months of issuance. | 0 | 0 | 0 |

^a An Evaluation report is included in this line. The report questioned \$996,128 and all was disallowed.

^b The 16 reports not disallowed are also included in the line for costs disallowed, since management did not agree with some of the questioned costs.

TABLE I.4: AUDIT REPORTS ISSUED WITH RECOMMENDATIONS FOR BETTER USE OF FUNDS

| | NUMBER | DOLLAR VALUE |
|--|----------|---------------|
| A. For which no management decision has been made by the commencement of the reporting period. | 0 | 0 |
| B. Which were issued during the reporting period. | 2 | 17,027 |
| Subtotals of A & B | 2 | 17,027 |
| C. For which a management decision was made during the reporting period. ^a | 2 | 17,027 |
| (i) dollar value of recommendations that were agreed to by management. | 2 | 17,027 |
| - based on proposed management action. | 2 | 17,027 |
| - based on proposed legislative action. | 0 | 0 |
| (ii) dollar value of recommendations that were not agreed to by management. | 0 | 0 |
| D. For which no management decision has been made by the end of the reporting period. | 0 | 0 |
| Reports for which no management decision was made within 6 months of issuance. | 0 | 0 |

^a Does not include two reports for which a management decision was made in a prior reporting period and resulted in pro rata recognition of \$925,000 during this period.

TABLE I.5: STATUS OF OIG RECOMMENDATIONS WITHOUT MANAGEMENT DECISIONS

During this reporting period, there were no recommendations without management decisions.

TABLE I.6: SIGNIFICANT REVISED MANAGEMENT DECISIONS

During this reporting period, there were no significant revised management decisions.

TABLE I.7: SIGNIFICANT MANAGEMENT DECISIONS WITH WHICH THE OIG DISAGREED

During this reporting period, there were no significant management decisions with which the OIG disagreed.

TABLE I.8: INSTANCES WHERE INFORMATION WAS REFUSED

During this reporting period, there were no instances where information requested by the OIG was refused.